




# Making simple bookkeeping reports using microsoft excel (Case study: Ball\_Mart Taman Cipto Cirebon)

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Article Info	ABSTRACT
<p><b>Article history:</b></p> <p>Received Feb 25, 2024 Revised Mar 16, 2024 Accepted Mar 30, 2024</p> <hr/> <p><b>Keywords:</b></p> <p>Applications; Reports; Bookkeeping; Microsoft Excel; Finance.</p>	<p>The purpose of this research is to provide a simple financial reporting solution for Ball_Mart Taman Cipto, Cirebon City. This type of research is qualitative research using descriptive methods. Data collection was carried out using interviews, documentation, literature studies and observation. The main finding of this study is that in making sales reports, cash-in reports still use manuals. The solution provided is the creation of a simple financial reporting application for Ball_Mart Cipto Park, Cirebon City. This application is expected to help Ball_Mart management in running its business. The novelty of this study is that researchers observe bookkeeping report activities made by Ball_Mart, examine problems in the field of making financial reports, and provide solutions.</p> <p style="text-align: right;"><i>This is an open access article under the CC BY-NC license.</i></p> 

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## 1. INTRODUCTION

The development of information and computer technology has had a significant impact on various aspects of life, including in the business world (Brown & Duguid, 2017). In the business world, bookkeeping or financial records is one of the most important things to manage company finances properly (Ibrahim & Musah, 2014). Good bookkeeping can assist management in making the right decisions, conducting performance analysis, and controlling the company's financial flows (Collier, 2015).

In running a business, especially small-scale businesses such as shops or retail businesses such as Ball\_Mart Taman Cipto Cirebon, bookkeeping is often seen as a complex and time-consuming task. Many small business owners face difficulties in managing their books effectively due to limited knowledge on how to prepare accurate and regular financial reports (Ball, 2001).

On the other hand, Microsoft Excel has become one of the most popular and commonly used software in data management and report generation. Excel offers a variety of features that make creating financial reports easier, such as the use of mathematical formulas, pivot tables, charts, and customizable formats (Collins, n.d.). However, although Excel is a powerful tool, inefficient use or lack of knowledge in using it can hinder an entrepreneur's ability to manage their books (Baron & Henry, 2010).

Therefore, this study aims to develop a simple bookkeeping report application using Microsoft Excel, with a case study at Ball\_Mart Taman Cipto in Cirebon. This application is expected to help small business owners manage their bookkeeping more efficiently and accurately (Ibrahim & Musah,

2014). By using this application, it is hoped that business owners can easily record transactions, calculate income and expenses, and produce clear and orderly financial reports (Sian & Roberts, 2009).

Several previous studies with research topics on making simple bookkeeping applications (using Microsoft Excel), include: research carried out by by title Preparation of Company Financial Statements Using Spreadsheet Applications: (At PD Beras Padaringan), the results of the research are as follows: The application made has been able to help PD Padi Padaringan and other SMEs who want to make financial reports easily, inexpensively and in accordance with SAK ETAP by using the Spreadsheet application in Microsoft Excel, conducted research entitled Simple Finance and Presentation of Financial Statements Using Excel-based accounting software on "Dobujack" Clothing in Bandung City, the results of the research are Based on the results of the research, it shows that the activities of this company have not fully used the implementation of good financial management, the financial reports used are only limited to knowing the position of cash and sales. And online transaction reports can only be accessed by the owner (Bernstein & Newcomer, 2009). With this service research, it is hoped that this clothing company will be able to present financial reports properly and correctly according to accounting standards (Ball, 2006).

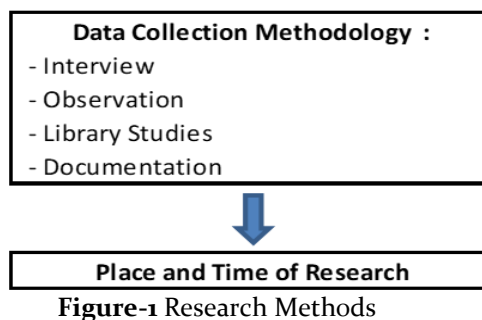
This is done to anticipate the progress of the company in the future, Research with a similar theme carried out by entitled accounting application design for online shop resellers based on SAK EMKM based on VBA macro microsoft excel (Case Study Online Shop Roch Store Manado), the results of the research are this research has helped online shop roch Store Manado in applying accounting in accordance with SAK EMKM using the Microsoft Excel VBA Macro application program. Has produced research conclusions, namely the results obtained in this training were that the employees at Wulan Rencar felt happy because they could understand this training, even some of them were able to make financial reports using excel in the exercises given by the team at the end of the training session, in his research entitled Use of Microsoft Excel in Making Financial Reports. Apart from that, there is also a similar study entitled training on financial reports using microsoft excel to improve financial performance in Aisyiah Early Childhood/Tk, Pekalongan City, written by Satila et al., 2023), with research results in the form of training on the utilization of microsoft excel in the preparation of research table masters" provides real benefits for participants from various backgrounds (El Firdoussi et al., 2020). Increasing understanding and skills in managing research data through Microsoft Excel has the potential to increase academic competitiveness and the contribution of participants in the scientific world (Shopova, 2014).

Therefore, this kind of training has an important value in supporting the development of science and services to the community (Education, 1983). (Novita & Wulanditya, 2020) in they research entitled Microsoft excel design for accounting for MSMEs (case study at LS Farm Mojokerto), this research produces conclusions namely the results of this study indicate that (a) the recording of company transactions is done manually, starting from journals to income statements only. (b) The EFA design that has been made according to the needs of LS Farm is felt to be very helpful for them in processing transactions easily and producing reports not only of profit and loss but also statements of financial position (Jack, 2012). (Zondra & Fernanda, 2021) research entitled use of Microsoft Excel for bookkeeping of Aisyiah Cooperative Funds, Rumbai Pekanbaru Branch, the results of this research are that the bookkeeping of cooperative funds from savings and loans using Microsoft Excel is very helpful for administrators in calculating the total cooperative funds and accountability for funds to the head of the Aisyiah Rumbai branch and members of the cooperative.

## 2. RESEARCH METHOD

### Data Collection Methodology

This type of research is research qualitatively by using the method descriptive (Colorafi & Evans, 2016). Data collection was carried out using interview methods, documentation, library studies and observation (Baker, 2006).



Interview, Conducting interviews and assistance with cashiers and the finance department of Ball\_Mart Cipto Park, Cirebon City.

Observation, this activity is carried out by observing the activities carried out by the cashier and the finance section of Ball\_Mart Taman Cipto Cirebon City in carrying out their activities in the financial / bookkeeping sector.

Literature Study, the author conducts a literature study by investigating, collecting, and analyzing information that has been published in the form of books, journal articles, conference papers, research reports, and other sources that are relevant to the topic or research question about simple bookkeeping applications.

Documentation, the author carries out the process of recording, recording, and maintaining records regarding all aspects of the research carried out (Scott, 2014).

### 3. RESULTS AND DISCUSSIONS

#### **Simple Financial Statements for Ball\_Mart**

This simple financial report is made to make it easier for the cashier and finance department of Ball\_Mart Taman Cipto Cirebon to carry out their activities. A simple financial reporting application in Microsoft Excel format was created with the aim of helping users manage and track financial information efficiently. Here are some of the main purposes of the application: (a) Recording of Transactions: This application enables Ball-Mart's finance department to record their financial transactions on a regular basis. (b) Ball-Mart Performance Monitoring: Sales reports provide an overview of how well Ball\_Mart's business is doing in terms of revenue. It helps in monitoring sales performance over time, identifying sales trends and tracking business growth. (c) Inventory Management: Stock reports help in monitoring the inventory of merchandise or raw materials.

#### **Simple Financial Report Application Using Microsoft Excel**

This simple financial reporting application using the Microsoft Excel application was created to help Ball\_Mart. Previously, this application had been socialized by UCIC Cirebon Lecturers and Students to Employees of the Ball-Mart Cashier and Finance Section. The creation of this simple financial reporting application is expected to assist Ball-Mart management in managing its finances.

Following are the results of making a simple financial reporting application using Microsoft Excel:

Purchase					
Date : 4 - Jan - 2023					
No.	Product	Quantiy	Purchase Price		Totals
1	Instant Noodles 56 gr	40	Rp	2.450	Rp 98.000
2	Instant Noodles 85 gr	40	Rp	2.475	Rp 99.000
3	Sunco - Coociking oil 2 Liter	5	Rp	33.800	Rp 169.000
4	Tropical - Coocikng oil 2 Liter	5	Rp	32.000	Rp 160.000
5	Filma - Cooking oil 2 Liter	5	Rp	33.800	Rp 169.000
6	Sedaap - Cooking oil 2 Liter	5	Rp	27.550	Rp 137.750
7	Pocari sweet - Soft drink 350 ml	10	Rp	5.475	Rp 54.750
8	Pocari sweet - Soft drink 500 ml	10	Rp	6.470	Rp 64.700
9	Aqua - Mineral Water 1000 L	10	Rp	2.400	Rp 24.000
10	Vit - Mineral Water 1000 L	10	Rp	2.400	Rp 24.000
<b>Purchase Totals</b>				<b>Rp</b>	<b>1.000.200</b>

Figure-2 Merchandise Purchase Report

**Description:**

Figure-1 is a report on the purchase of merchandise. This report is a detailed purchase of merchandise purchased on that day. With this purchase report, Ball\_mart owners can calculate the total purchase of merchandise according to the need for ready-to-sell goods. Purchase reports are one type of report that follows business activities that must be studied by business people. This report shows the amount of money spent by an organization to buy goods, materials, and services.

**Goods Ready to Sell Report**

Making a stock report is not only useful for knowing the amount of stock. However, there are many other benefits that can be obtained. One of the things that need to be considered in making inventory reports is to be careful so that the data produced is accurate. Stock reports are reports made to find out the amount of stock or product inventory. Goods stock activity is an activity to count the number of goods that are physically available. This activity aims to be able to know the accounting records of goods accurately.

Goods Ready to Sell Report		
No.	Product	Quantity
1	Instant Noodles 56 gr	40
2	Instant Noodles 85 gr	40
3	Sunco - Coociking oil 2 Liter	5
4	Tropical - Coocikng oil 2 Liter	5
5	Filma - Cooking oil 2 Liter	5
6	Sedaap - Cooking oil 2 Liter	5
7	Pocari sweet - Soft drink 350 ml	10
8	Pocari sweet - Soft drink 500 ml	10
9	Aqua - Mineral Water 1000 L	10
10	Vit - Mineral Water 1000 L	10

Figure-3 Goods Ready to Sell Report

**Description:**

The ready-to-sell product report is data on goods in Ball-Mart stores. So, the owner of the Ball-Mart store can find out what products are available and not available. The owner can also analyze fast

moving and slowmoving goods. For items that are difficult to sell, business owners will reconsider whether the product is sold at a discount.

The ready-to-sell report designed by the author is to ensure that Ball-Mart store management can find out which merchandise is ready for sale and recorded in a Microsoft Excel-based system. This report is very useful for business owners, because it can monitor merchandise that sells quickly and is difficult to sell. For goods that are easy to sell, business owners can provide more stock than merchandise that is difficult to sell.

### Sales report

A sales report or also known as a detailed report on sales results is one of the things that is so important in the process of a business or business activity, whether it's a smallscale business or a largescale business. However, it is not uncommon for business people or businesses on a small scale to miss important things such as making monthly sales reports.

Most of these entrepreneurs gave the reason that the process of making sales reports that must be done every month is quite complicated to make, even the process of working on sales reports also takes quite a long time. Even though the sales report process is not difficult if the entrepreneur understands how the sales report itself is.

In addition, this sales report is very important in the processing process and must be carried out by a business or business because the sales report is information that contains a summary of sales transactions that have been carried out by an entrepreneur. By making a good and detailed sales report, this can be the basis for making decisions, determining the price of future business products, to what kind of method is right so that the products or goods sold are still selling well.

The following is a simple sales report format created by a team of lecturers and students at the University of Cirebon's Intellectual Catur, for Ball\_Mart Taman Cipto Cirebon. This report is kept as simple as possible to make it easy for Ball-Mart store owners to create and understand.

SALES REPORT							
Period : 1 - 3 Feb 2023							
Date	Goods Sold	Quantity	Selling Price	Total	Purchase Price	Margin	Margin Total
01-Feb-23	Instant Noodles 56 gr	10	Rp 3.500	Rp 35.000	Rp 24.500	Rp 10.500	Rp 10.500
	Sunco - Coociking oil 2 Liter	2	Rp 42.250	Rp 84.500	Rp 67.600	Rp 16.900	Rp 27.400
	Chicken eggs	7	Rp 21.000	Rp 147.000	Rp 147.000	Rp -	Rp 27.400
	Aqua - Mineral Water 1000 L	4	Rp 3.500	Rp 14.000	Rp 9.600	Rp 4.400	Rp 31.800
02-Feb-23	Chicken eggs	4	Rp 21.000	Rp 84.000	Rp 84.000	Rp -	Rp 31.800
	Filma - Cooking oil 2 Liter	2	Rp 34.000	Rp 68.000	Rp 67.600	Rp 400	Rp 32.200
	Sedaap - Cooking oil 2 Liter	1	Rp 16.000	Rp 16.000	Rp 13.175	Rp 2.825	Rp 35.025
03-Feb-23	Soy Sauce	5	Rp 5.000	Rp 25.000	Rp 21.250	Rp 3.750	Rp 38.775
	Chicken eggs	11	Rp 21.000	Rp 231.000	Rp 231.000	Rp -	Rp 38.775
	Tomato Sauce	5	Rp 13.000	Rp 65.000	Rp 52.000	Rp 13.000	Rp 51.775
Sales Total				Rp 769.500	Rp 717.725	Rp 51.775	

Figure-4 Sales Report

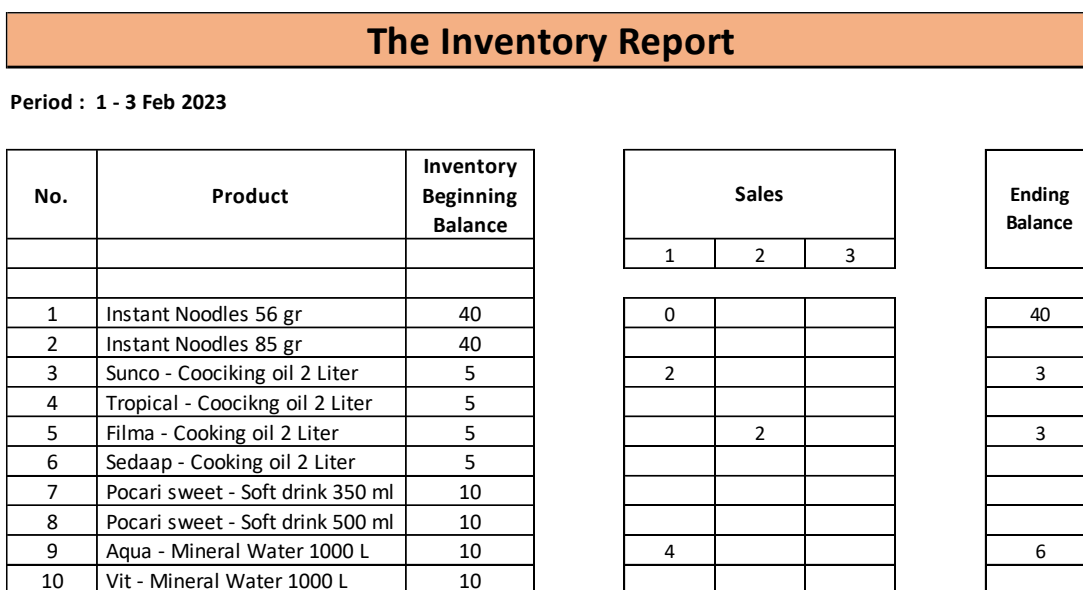
### Description:

Figure-3 above is a daily sales report that is useful for monitoring ongoing business. This report contains the purchase price, selling price, and the difference between the purchase price and the selling price (profit). This report can also calculate the accumulated profit from all sales. By making sales reports, Ball-Mart store owners can also create Cash Receipts Reports that are adjusted to daily sales reports. This is very useful for business internal control. Comparison between sales reports and cash-

in reports can minimize the occurrence of business financial transaction errors. Daily sales reports can also make business management more organized and easy to account for.

**Inventory Report**

Inventory report is a report made with the aim of knowing how much product stock or inventory. This activity is an activity to count the number of items that are still physically available. In general, inventory activities seem tiring and time-consuming to count the items available and check the condition of the goods whether there is damage or defects



**Figure-4** Inventory Report

**Description of Figure-4:**

Figure 4 above shows the position of stock/merchandise that still exists. The stock report contains the initial stock balance, minus sales and ending balance (stock still exists). This data is very useful for business owners, because it can make a goods expenditure budget, to fulfill goods that are out of stock (sold out).

**Income statement**

The income statement is a company financial statement that must be owned after cash flow and balance sheet. The income statement or income statement is an appropriate indicator to find out the expenses and income of a period. Profit and loss statement benefits:

- a. Knowing the profit and loss position of the company  
Knowing the company's profit and loss position is closely related to what components must be reported in the income statement. In general, the components of the income statement allow us to know the income and expenses of a company.
- b. Know the development of the business  
The income statement contains information about the company's profit and loss in one period. Well, business owners can process this information to formulate the direction of the company's development while at the same time knowing its development.
- c. Risk Assessment  
The income statement is a statement regarding the company's ability to generate profits. Through this information it can also be seen whether the company's performance is experiencing continuous losses or is it able to generate profits without the slightest loss. For companies that are unable to generate profits, the possibility of a greater risk of loss must be addressed immediately or the company can stop its operations if it is unable to generate profits in the following period.

<b>INCOME STATEMENT</b>		
Period : 1 - 3 Febr 2023		
<b>SALE</b>	<b>Rp,</b>	<b>769.500</b>
<b>COST OF GOODS SOLD</b>	<b>Rp,</b>	<b>717.725</b>
<b>GROSS PROFIT</b>	<b>Rp,</b>	<b>51.775</b>

**Figure-5** Profit and Loss Report

#### **Description of Figure-5:**

The income statement above is the difference between the total sales (purchase price) and the total purchase price (cost of goods sold). In Figure 5 business actors get a profit of Rp. 51,775. With this income statement, Ball-Mart shop owners can conduct business analysis, whether their business experiences a profit or loss in each financial reporting period. Thus, business actors can calculate profit/loss for each period. The final report designed by the author is in the form of a profit and loss report. This income statement is made with a simple concept, namely calculating total sales, total cost of goods sold, and the difference between sales and cost of goods sold. This simple concept is made by the writer to make it easier for Ball-Mart management to understand it. That way, they no longer run their business by keeping books manually, not even recording transactions.

#### **4. CONCLUSION**

Report formats that have been made using the Microsoft Excel application, namely: Merchandise Purchase Report, Ready-to-Sell Goods Report, Sales Report, Inventory Report, Profit and Loss Report. The owner of Ball-Matr has tried and tried to apply bookkeeping reports in running his business.

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